

REMARKS

Claims 55-60 and 62-66 are pending in this application. By this Amendment, claims 55, 57, 58 and 60 are amended.

On pages 2 and 3, the Office Action rejects claims 55-57, 60, 63, 65 and 66 under 35 U.S.C. §102(b) as being anticipated by U.S. Patent No. 5,232,569 to Nelson et al. (hereinafter "Nelson"). This rejection is respectfully traversed.

Claim 55, from which claims 56 and 57 depend, recite "forming the magnetic layer having a granular structure" (emphasis added). Claim 60, from which claims 63, 65 and 66 depend, recites, "at least one selected from the group consisting of cobalt oxide, chromium oxide, iron oxide, nickel oxide, and magnesium oxide, and at least one selected from the group consisting of silicon oxide, aluminum oxide, titanium oxide, tantalum oxide, and zinc oxide are used as the target." Nelson does not disclose subject matter that anticipates the foregoing aspects of the rejected claims.

For at least the foregoing reasons, it is respectfully requested that the rejection of claims 55-57, 60, 63, 65 and 66 as being anticipated by Nelson be withdrawn.

On pages 4 and 5, the Office Action rejects claims 55, 58, 59, 60 and 64 under 35 U.S.C. §103(a) as being unpatentable over Nelson in view of U.S. Patent No. 4,778,582 to Howard. This rejection is respectfully traversed.

Claims 55 and 60 are patentably distinct from Nelson for the reasons stated above in connection with the rejection of those claims under 35 U.S.C. §102(b) based on Nelson. Howard does not overcome the deficiencies in Nelson. Therefore, the combination of Nelson and Howard does not disclose, teach or suggest all the limitations of claims 55 and 60.

Claims 58, 59 and 64 are allowable based at least their dependence from claims 55 and 60 for the reasons stated above in connection with claims 55 and 60.

For at least the foregoing reasons, it is respectfully requested that the rejection of claims 55, 58, 59, 60 and 64 as being unpatentable over Nelson in view of Howard be withdrawn.

On page 5, the Office Action rejects claims 60 and 63 under 35 U.S.C. §103(a) as being unpatentable over Nelson in view of U.S. Patent No. 4,842,917 to Ohno et al. (hereinafter "Ohno"). This rejection is respectfully traversed.

Claim 60 is patentably distinct from Nelson for the reasons stated above in connection with the rejection of claim 60 under 35 U.S.C. §102(b) based on Nelson. Ohno fails to overcome the deficiencies in Nelson described above. Therefore, the combination of Nelson and Ohno does not disclose, teach or suggest the subject matter of claim 60.

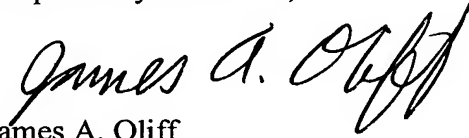
Claim 63 is allowable based at least on its dependence from claim 60 for the reasons stated above in connection with claim 60.

For at least the foregoing reasons, it is respectfully requested that the rejection of claims 60 and 63 as being unpatentable over Nelson in view of Ohno be withdrawn.

In view of the foregoing amendments and remarks, it is respectfully submitted that the application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 55-60 and 62-66 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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